

STATEMENT OF PURPOSE

RS20892

This bill clarifies the status of a resident home owner's homestead exemption for property tax while the owner is away from the primary dwelling place due to military, humanitarian or religious service. This legislation would clarify that the exemption continues during absence for such service, and allows the home to be leased so long as the owner intends to return upon conclusion of the service or does not otherwise establish a different primary dwelling place. The absence for other than military service would be limited to 36 months. A procedure for filing a voluntary notice of military, humanitarian or religious service is provided which would establish a presumption that the owner is away for service and intends to maintain the home as the primary dwelling place.

FISCAL NOTE

There is no fiscal impact to the general fund. There should also be no fiscal impact to local taxing districts, because the change simply continues an existing exemption already factored into the levy rate.

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